

新世纪高等教育教学改革工程

新世纪经济学类 法学 管理学类专业  
教育教学改革与发展战略研究报告

# 中国独立设置的财经院校综合 改革问题研究与实践之一

项目主持人 王裕国

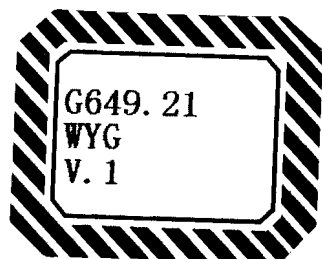
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## 项目主持人简介

王裕国,教授,1945年11月生,四川成都市人。毕业于中国政法大学政治经济学专业,获北京大学经济学硕士学位。曾任西南财经大学校长办公室主任、校长助理、副校长,现任西南财经大学校长。兼任全国工商管理硕士(MBA)教育指导委员会委员、四川省法学会副会长等职。

王裕国多年致力于教学、科研和管理工作的,组织实施了学校“211工程”建设、研究生教育发展等项目,取得了显著成绩,为学校建设与发展做出了贡献。从事本科、硕士及博士生消费经济学、政治经济学及宏观经济调控等课程的教学工作,承担并完成国家级、省部级研究课题4项,发表学术论文30余篇、主编及参与撰写专著、辞书、译著等10余部。

## Profile of Project Manager

Professor Wang Yuguo, born in Chengdu in November, 1945, graduated from China University of Political Sciences and Laws majoring in political economy, and obtained his Master's Degree in economics from Beijing University. Before becoming the President of the Southwestern University of Finance and Economics (SWUFE), he successively assumed the posts of the Director of Office for Presidents, Assistant to President, and Vice President. Concurrently, he is a member of the National Advisory Committee of MBA Education, and Deputy Chair of the Association of Law of Sichuan Province, China.

Having devoted himself to teaching, scientific research and university administration for many years, Professor Wang Yuguo has made great contributions to SWUFE's construction and development especially through the organization and implementation of its "211 Project", graduate program, scientific research and university administration. He teaches and tutors in the fields of consumer economics, political economy and macroeconomic regulation for the students of undergraduate, graduate and doctoral levels. His major research achievements include the completion of four research projects at national, provincial and/or ministry levels, and publishing more than 30 academic theses, and he is also an author or co-author of more than ten works, including dictionaries, and translations.

# 前言

以经济学和工商管理学科为重点和依托的高等财经院校,在我国社会主义市场经济体制初步建立和加入 WTO 后,如何不断改革、锐意创新、实现可持续发展是一个亟待深入研究的问题。

作为教育部“新世纪教育教学改革工程”项目之一——“独立设置的财经院校综合改革问题研究与实践”正是在这一背景下提出的,具有很强的针对性。西南财经大学与上海财经大学共同承担了该课题的研究任务,西南财经大学课题研究人员确定了从“高等财经院校教育改革”的角度出发进行专题研究。

在进行本课题研究时,面临的主要困难是:如何理解财经院校存在的合理性?如何对每一层次财经院校的发展进行科学定位?如何在当前学科门类较为单一的背景下全面推进素质教育?如何解决现行财经学科与新增学科之间的关系?如何培养入世后经济发展所需要的、具有国际竞争力的复合型经济管理人才?如何构建政府与院校之间的良性互动机制?关于这些问题,众说纷纭,不少观点都有一定的事实依据和理论支撑,但总体来看,应结合财经院校办学实际,在深度和广度上做进一步的挖掘。

通过课题组成员的努力,本研究力求对上述问题作出较为明确的回答。一是立足于中国经济发展的现状,结合经济体制等的变迁,对中国高等财经院校 50 年的发展历程进行了分析,从中总结高等财经院校发展的某些规律,得出了在今后相当长的一个时期,中国高等财经院校有存在的合理性和必要性;二是在对中国入世后的宏观经济背景和世界高等教育发展的主流趋势进行考察的基础上,提出大多数财经院校应往多学科方向拓展,以经济学和工商管理学科为主业,大力发展新兴学科;三是要通过优化人才培养方案、革新教学内容、实施双语教学和主动引进国外优质的教育资源,包括品牌、课程体系、教师、教学方法、教学手段、管理模式、评估体系等措施,培养出具有国际竞争力的经济管理人才;四是大多数财经院校应以省级政府管理为主,政府在进行宏观调控时应综合运用立法、行政、经济等手段,这有利于提高高等教育资源的配置效率。这些意见是否回答和解决了当前高等财经院校存在的问题,有利于推进其改革与发展,还有待于实践和理论的进一步验证,更有待于读者鉴定和指正。

本课题的分工情况为:王裕国主持了各次研讨会,拟定了课题的

研究方案,对主报告进行了具体修改,对各分报告进行了审阅;刘灿参加了各次研讨会并对主报告提出了修改建议;马骁负责具体组织了课题的研究工作,对主报告和各分报告的撰写都提出了修改建议;宋光辉负责撰写主报告;毛洪涛负责撰写分报告一;徐浪负责撰写分报告二;尹音频负责撰写分报告三;张怡参加了各次研讨。

教育部高教司刘凤泰、杨志坚同志在“高等财经院校综合改革座谈会”上就课题的研究方向及其指导思想做了重要讲话,与会的陈准民、储明伟、王广谦、陈启杰、杨大楷、梁勇、仇鸿伟、许建国、吕运来等同志也提出了许多有益的建议。

本课题的研究是在教育部高教司的直接指导下进行的,同时得到了高教司吴燕、李静、查卫平等同志的大力支持和帮助,对此我们深表谢意。

独立设置的财经院校综合改革与实践项目组

2002年1月



## Preface

China's finance and economics institutions of higher learning depends and focuses on the development in the disciplines of economics and business administration. After China entered into WTO and preliminarily established the socialist market economic system, how these institutions achieve a sustainable development by means of continuous reform and innovation, is a problem that needs a deep and thorough inquiry.

"The Study on Theoretical and Practice Problems Emerged in the Comprehensive Reform in the Higher Learning Institutions of Finance and Economics as Organic Units", as one of the research project under "Program of Educational and Teaching Reforms in the New Century" proposed by the Ministry of Education of the People's Republic of China, is aimed to solve this problem. Southwestern University of Finance and Economics and Shanghai University of Finance and Economics undertook the research project. SWUFE has made the "education and teaching reforms of higher learning institutions of finance and economics" our starting-point in conducting a monographic study. In carrying out this study, the major difficulties we are facing are how to understand the rationale for the existence of higher learning institutions of finance and economics; how to position and orient these institutions of different levels to the common goals of development; how to improve the all-round quality of students against the background of limited subjects; how to deal with the relationship between existing subjects on finance and economics and newly added ones; how to foster internationally competitive and managerial talented people to meet the needs of economic development after China's entry to the WTO, and how to set up favorable interacting mechanisms between the government and schools. In consideration of these difficulties, there are some different opinions, most supported by facts and theories. However, on the whole, these opinions do not match the existing reality of how the institutions are operating. Therefore, further analysis is necessary.



The report, as the result of the hardworking efforts of a study group here at SWUFE, provides us with clear answers to the above questions. First, in determining the reasonable existence of finance and economic institutions of higher learning, the report analyzes the development of these schools over the past 50 years, with an additional focus on the present situation of China's economic development and the transformation of economy system. The report shows governing laws that produced progress in the past, but more so give evidence for legitimacy and necessity of the existence of these schools in the future. Second, in reference to the main trend of world of higher education, by examining the macroeconomic situation since China's entry in the WTO, the report finds the need of multi-subjects for most of these schools. While economics and business administration courses still being the core, it holds that it is necessary to place greater emphasis on newly developed subjects, essential and critical to the existence of these schools. Third, the research suggests that these schools should optimize training programs to create talented individuals, improve course content, have bilingual teaching and introduce into them from the advanced countries better quality educational resources including partner relationship to be established with famous universities', curriculum systems, better teachers, methodologies, teaching materials, managerial models, assessment systems and the like. Thus they can train internationally-minded and competitive individuals. Fourth, most of these schools should be administrated by provincial governments. When governments are doing macro-regulation, they should adopt legislative, administrative and economic means, so as to allocate the higher educational resources efficiently. However, whether these views are correct, and whether the views can solve the problems existing in these schools need to be further verified by both theory and practices and be open to readers.

Many researchers at SWUFE contributed a lot to the research project. Wang Yuguo presided over several panels, outlined the plan for the research project, revised the report and examined the attached reports. Liu Chan attended these panels and offered suggestions to the report. Ma Xiao organized the specific research work and proposed suggestions to the report and the attached reports. Song Guanghui wrote the master report. Mao Hongtao wrote the attached report I. Xu Lang wrote the attached report II. Yun Yinping wrote the attached

report Ⅲ. Zhang Yi attended several panels.

At the Symposium on Comprehensive Reform of Finance and Economics Institutions of Higher Learning, Liu Fengtai and Yang Zhijian from the Ministry of Education delivered important speeches to guide the research project. Chen Zhunmin, Chu Mingwei, Wang Guangqian, Chen Qijie, Yang Dakai, Liang Yong, Chou Hongwei, Xu Jianguo and Lu Yunlai also provided many constructive suggestions.

The study has been under the guidance of the Division of Higher Education of the Ministry of Education. The Study Group would like to give its special thanks to Liu Fengtai, Yang Zhijian, Wu Yan, Li Jing and Zha Weiping, who offered us great help.

**The Study Group of SWUFE**

**Jan. 2002**

# 报告摘要

高等财经院校是研究和解决我国社会主义建设各个时期的重要经济理论和经济运行及管理实际问题的重要基地之一,是中国现代高等教育不可或缺的组成部分。

## 一、关于财经学科和财经院校

一般而言,财经学科是经济学和管理学(主要指工商管理学科)两门学科的总称。在我国,现“财经学科”当中的“财经”二字似已失去了其1952年最先赋予的含义,将经济学和工商管理学科称之为“财经”是一种不甚确切的表述,更多地只具有一种大体近似的意义。

中国高等财经院校的性质和职能可作如下概括:以服务于国家及社会经济发展需要为宗旨,以推进社会物质文明和精神文明进步为基本职责,以培养为国家民族服务的大众的应用型财经人才为主,以为社会提供高水平的经济与管理研究成果为重要义务的以财经学科为主体的高等教育机构。

## 二、新中国高等财经院校发展的启示

分析建国以来高等财经院校的发展,本报告提出以下观点:(1)新中国高等财经院校的产生从根本上讲是服务于计划经济管理体制的要求,是行业管理模式统率高等教育领域及其发展的体现。(2)中国高等财经院校的发展长期以来与中国的经济发展密切相关。几十年来,财经院校以其自身特有的专业内涵和人才就业去向,决定了它必然与社会经济建设紧密相联、直接相关,始终与中国社会主义经济建设“同呼吸、共命运”。(3)中国高等财经院校在目前中国高等教育体系中具有独特的优势和存在价值。从总量来看,中国高等财经院校已成为中国高等教育的重要组成部分;从为社会服务来看,高等财经院校是同社会经济发展结合最为紧密的院校类型;从学科建设来看,高等财经院校相比综合性大学和理工科大学而言,往往能够集聚全校的人力和物力来发展财经学科,具有为社会经济服务的主人翁责任感。(4)高等财经院校在新世纪仍将是中国经济发展的重要“理论源”和“人才库”。长期以来,高等财经院校不仅为社会主义现代化建设培养了大量的经济管理人才,而且从社会长远发展来看,其培养的人才较之其他类型院校有较强的理论与实践结合的针对性,学校有长期建立起来的学生实习、教师科研及毕业生就业领域的传统联系等优势。

### 三、高等财经院校改革的指导思想与目标模式

高等财经院校的教育改革要树立以下基本理念:素质教育理念、开放理念、服务至上理念和特色发展理念。

高等财经院校在进行教育改革时应遵循的指导思想为:邓小平同志的“三个面向”;社会主义市场经济的运行规律;加入 WTO 后的社会经济形势;高等教育发展的主流;建设高水平经济学和工商管理学科的内在规律。

我国高等财经教育的布局可定位于:从专业布点来看,综合性大学与理工科大学的财经院系、重点财经院校、一般财经院校要并存发展;从院校定位来看,重点财经大学、省属财经院校和地方专科类财经院校要并存发展;从人才层次来看,专科层次可考虑向高等职业教育转向,本科层次在发展特色的基础上稳步增长,研究生层次应逐步扩大规模;从地区差异来看,东部地区可更多地着重培养研究生层次的人才;中西部地区重点是培养应用型本科人才。

各层次高等财经教育可作如下定位:(1) 综合性大学在培养理论型人才和高层次经济管理人才方面有优势。(2) 理工科院校易于培养出理学、工学和经济管理学科相结合的复合型经济管理人才。(3) 重点财经院校是中国高等财经院校发展的领头羊,要致力于成为“以具有高水平的经济学和工商管理学科为中心的,联结经、管、文、法、工、理等学科的,以培养复合型本科人才为主体,尽力扩大研究生层次的‘大学科’教学科研型大学”;地方一般本科财经院校是中国高等财经院校的中坚力量,要致力于成为“在经济学和工商管理学科的部分专业上有鲜明特色和较高水平,并积极发展法学、文学、工学、理学等相关支撑学科的,以培养应用型人才为主体的教学本科型大学”;地方专科财经院校是培养规模宏大的财经人才的重要组成部分,要致力于成为“以经济学和工商管理学科为主体,具有文学、法学、工科等相关学科知识的,以培养实用型、操作型人才为中心,并逐步向高等职业教育转向的专科性院校”。

### 四、高等财经院校人才培养模式改革的思路

确立先进的目标系统是高等财经院校人才培养模式改革的指南。从纵向目标来看,专科生要塑造成具有必备的经济管理基础理论与专业知识,能够从事本专业实际工作能力的职业应用型专门人才;本科生要塑造成厚基础、宽口径、高素质、广适应、具有创新精神与一定创业能力的高等经济管理人才;硕士研究生要塑造成具有深厚基础、广博知识、高素质的,具有创新能力与创业能力的高级经济管理人才;博士研究生要塑造成具有深厚基础、广博知识、高素质的,具有创造能力、创新能力与创业能力的高级经济管理人才。从横向目标来看,研究型人才旨在培养以深厚的基础理论、扎实的科研方

法、突出的创新能力为核心素质的经济、管理基础科学研究的后备人才;应用型人才可按综合管理型、工程技术管理型、职能管理型、外向型等几个方向来培养;复合型人才可划分为“经济学+管理学”、“经济学+X学”(“X”学可为哲学、政治学、法学、社会学等社会科学)、“经济管理+Y学”(“Y”学可为信息工程学、资源环境学等自然科学)等几种类型。

构建科学的学科专业系统是高等财经院校人才培养模式改革的重心。在坚持科学性 with 规范性原则、适应性原则、层次性发展原则以及集中与分散相结合的原则的基础上,对目前高等财经教育学科可作如下调整:(1) 可增设经济人文类、管理工程类等两个“交叉”学科门类。(2) 在现行经济学门类下,可设立经济学、数理经济学两个专业。(3) 调整管理学科门类下的专业。第一,“并”,可将属性相近的会计与财务专业合并为会计与财务管理专业;第二,“扩”,可将“土地资源管理”专业扩大为“资源管理”专业;第三,“增”,可根据社会经济发展需要,及时新增电子商务、房地产管理等专业;第四,“活”,可灵活设置如家政管理、保健卫生管理、体育管理等专业方向。

塑造先进的课程体系是高等财经院校人才培养模式改革的核心。对大多数财经院校来讲,学科课程体系的总体目标应是形成以“突出通识课,强化核心课,浓缩专业课,扩展综合课”的三维四模块课程体系结构,以自然科学与人文社会科学为宽厚基础,以经济学与管理学知识为核心,融合跨学科理论的知识结构。具体包含四个部分的内容:(1) 突出通识教育课模块,由思想政治教育系列、基本工具与技能系列、社会科学与行为学系列、自然科学系列、文化艺术系列等课程群构成;(2) 强化专业核心课模块,由经济学方法论系列、经济理论与运用系列、经济管理系列等课程群构成;(3) 精选专业方向课模块,由专业方向课系列、专业技能课系列、讲座系列等课程群构成;(4) 扩展综合课模块,可开设如经济数学系列为代表的数学分析类拓展课程、以哲学—经济学为代表的人文与经济类融通课程,等等。

健全的保障体系是高等财经院校人才培养模式的监督机制。(1) 完善教学制度,包括培养方式的多样化、教学内容的现代化、教学方式的创新化、教学管理的规范化等。(2) 优化教师队伍,包括建立激励机制,最大限度地鼓励教师全身心地投入教学工作;建立培养机制,通过培训,提高教师的综合素质和国际化水平;建立流动机制,广纳贤才,努力提高教师的学历水平,实现师资结构的多元化。(3) 提升科研水平,必须以马克思主义和邓小平理论为指导思想,以承担重大课题为核心,多出重要的、有突破性影响的科研精品;扩大国内外学术交流与合作研究的规模和质量,争取与世界知名大学、研究机

构、金融及工商企业等机构、著名专家和企业家建立起经常性的交流与合作关系。

# ABSTRACT

Higher learning institutions of finance and economics are one of the important bases that focus on the study of economic theories, and provide solutions to the practical problems that have emerged in the economic operations and business management at different phases of China's socialist construction. Therefore, they are the indispensable component of China's modern higher education.

## **1. Discipline Areas and Higher Learning Institutions of Finance and Economics**

Generally, the discipline area of finance and economics consists of "economics" and "management" (primarily referring to business management). In contemporary China, the word "finance and economics" in the discipline area seems to lose its initial meaning which was first termed in 1952. It is not an exact expression to call economics and business management "finance and economics", which merely has the approximate meaning.

The nature and function of China's institutions of higher education of finance and economics can be defined as such: whose mission is to meet the need of national and social economic growth, whose basic function is to promote the society's material and spiritual civilization, and whose obligation is to educate skilled personnel willing to serve in the nation's financial and economic realm, and to provide the society with high level research on economic and business management.

## **2. Enlightenment of the Development of New China's Institutions of Higher Education of Finance and Economics**

On the basis of analyzing the development of institutions of higher education of finance and economics since 1949, this report submits such views as: (1) New China's institutions of finance and economics essentially yield from the requirement of serving planned economy system, which reflect the industrial managerial pattern dominating the field of higher education and its development. (2) The development of China's higher learning institutions of finance and economics has long



been closely related to China's economic development. During these decades, for the benefit of their own distinct field of learning and graduates, higher institutions of finance and economics relate closely and directly with China's economic construction and "share its common fate". (3) China's higher learning institutions of finance and economics enjoy unique advantages and existence value in China's present system of higher education. Judged from the total amount, China's higher learning institutions of finance and economics have been an important part of China's higher education system. From the Perspective of social service, higher learning institutions of finance and economics are the types of colleges which are most closely connected to social and economic development. From the construction of the discipline areas, compared with comprehensive universities and universities of science and engineering, higher learning institutions of finance and economics tend to gather their all human and material resources to develop discipline areas of finance and economics, having the sense of ownership and responsibility to serve social economy. (4) Higher institutions of finance and economics will continue to be the important supplier of theories and talented personnel for China's economic development in the new century. For a long time, higher learning institutions of finance and economics have fostered a large number of economic managerial personnel for socialist modernization construction. What's more, from the perspective of society's long-term development, their qualified personnel compared with other types of colleges, have such advantages: they can proficiently combine theory and practice, and have already established the connection with students' internship, teachers' scientific research and graduates' employment.

### **3. Guiding Ideology and Target Pattern of Reform of Higher Learning Institution of Finance and Economic**

The educational reform of higher learning institutions of finance and economics may form such basic ideas as educating students to improve their overall quality, further open to the outside world, placing service as supremae, and developing uniqueness.

In the implementation of educational reform in the higher learning institutions of finance and economics, the guiding ideology is to practice Deng Xiaoping's instruction that "Education should be oriented towards modernization, the world, and the future", understand the law

of socialist market economy's operations, be geared to the social and economic situation after China's entry into the WTO, follow the mainstream of higher educational development, and the intrinsic law of developing high discipline level of economics and business management.

The layout of China's higher education of finance and economics should be: from perspective of dispersion of disciplines, the departments of finance and economics in comprehensive and engineering universities should exist and develop side by side with priority and ordinary institutions of finance and economics; from the perspective of positioning, the priority, ordinary schools should exist and develop side by side with local three year program-level institutions of finance and economics; as for the levels of graduates, three year program schools may be geared to vocational training, four year undergraduate programs may develop and grow steadily on the basis of developing their uniqueness, while graduate programs should increase their numbers of enrollment; from geographic location, institutions in eastern part of China may develop their graduate programs, those in the middle and western part of China should emphasize undergraduate programs fostering practitioners.

The higher learning institutions of finance and economics at the different levels may be positioned as such: (1) Comprehensive universities should take their advantage in educating theoretical and senior managerial talented people. (2) Science and engineering universities are geared to training managerial people with the combination of knowledge in science, engineering, and management. (3) Priority universities of finance and economics are the leaders in the development of China's higher learning institutions of finance and economics, should attempt to become "integrated disciplines" universities both strong in teaching and research, focusing on developing high discipline level of economics and business administration, integrating with such disciplines as economics, management, liberal education, law, engineering and science, primarily aimed at fostering all round practitioners at undergraduate level, while expanding graduate programs. Local ordinary institutions at undergraduate level as the mainstay in China's higher learning institutions of finance and economics, should aim at becoming "limited subjects" universities strong in teaching undergraduate level students,